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ABSTRACT

This document considers the role of accounting programs in community colleges and the student groups which such programs serve. A wide variety of courses are available in two-year colleges for students who are majoring in accounting and who plan to transfer, for those who want to obtain a terminal vocational degree in accounting, for students of other majors who need only a general understanding of accounting, and for people in the community who may want further knowledge on specific topics. The bulk of this paper consists of a comparative listing and description of the 20 accounting courses offered by nineteen public community colleges in Kansas. Also listed are the types of degrees and certificates which are offered in the field of accounting by the Kansas community colleges. (JDS)

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The Accounting Curriculum as Part of Education for Business in the Community College

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THE ACCOUNTING CURRICULUM AS PART OF EDUCATION

FOR BUSINESS IN THE COMMUNITY COLLEGE

Business education programs are offered at most community colleges in the United States but the role of the community college in education for business has never been clearly established. Some of the programs resemble those in high schools and private business colleges and others are somewhat similar to those offered in the first two years of collegiate schools of business.[1]

Potential Role of Business Education

The need for determining the potential role of the junior college in business education has become more urgent because enrollments in junior colleges have been increasing rapidly, economic conditions seem to justify that all youth continue their education through grade fourteen, a renewed emphasis on arts and sciences in secondary schools may result in shifting business education skill subjects to the junior college, and automation in business and industry is having an effect on the qualifications of beginning business employees.[2]

The basic philosophy of two-year postsecondary schools today is that they should be "attuned" to the surrounding community so that their programs will be integrally tied to the needs of that community.

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[1]Merle Lee Goddard, The Potential Role of the Junior College in Education for Business. Monograph C-15 (Cincinnati: South-Western Publishing Co., 1967), p. 5.

[2]Ibid., p. 6.

Most "junior" colleges have now become "community" colleges. In many cases, the basic philosophy and goals of the community colleges are similar to those of area vocational schools and technical institutes.[1]

Community colleges will probably be held responsible for providing business education for semiprofessional business occupations, for preparing students for upper-division study in business at a college or university, for offering business courses to students in other areas as part of their general education, and for giving adults the opportunity to upgrade present skills or to learn new ones.[2]

Terminal Vocational Education for Business

Terminal vocational education in the community college is usually aimed at providing the student with business skills for immediate employment. The programs may vary in length from a two-week refresher course or certificate-of-completion to a two-year program requiring certain general education units and the awarding of an associate of arts degree. This area of business education is designed to meet community employment needs as well as to improve the income-earning ability of the student.[3]

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[1]Elizabeth Walls, "Developing Education for Business in Two-Year Postsecondary Schools," Curriculum Development in Education for Business, Fifteenth Yearbook of the National Business Education Association (Washington, DC: National Business Education Association, 1977), p. 119.

[2]Goddard, loc. cit.

[3]James Phillips and Jimmie Fields, "The Contribution of Two-Year Postsecondary Schools to Education for Business," Foundations of Education for Business, Thirteenth Yearbook of the National Business Education Association, Part IV (Washington, DC: National Business Education Association, 1975), p. 289.

Preparation for Upper-Division Study in Business

The preparation for transfer was the first and only function of the early junior colleges. Students were provided with a duplication of the first two years of work offered by the four-year institutions. More recently, however, the junior colleges have taken on the responsibility of being more independent in formulation of their curriculums.[1] As community colleges continue to broaden their programs, "transfer credits should be evaluated in terms of their equivalency rather than in terms of their parallelism."[2]

With the increasing emphasis on liberal education in preparation for collegiate education for business, the community colleges are having to make adjustments. The community colleges have to strive to provide the prescribed liberal arts program and also to provide fundamental courses in business. The student should have the opportunity "to enroll in enough foundation courses in business to gain an understanding of the nature and functions of business and to become acquainted with the various areas of specialization within the field of business."[3]

General Business-Economic Education

General education is promoted by community college business education programs in that an overview of business represents an important contribution to the citizen's understanding of the world

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[1] Goddard, op. cit., p. 30.

[2] Ibid., p. 54.

[3] Ibid., p. 37.

about him. Many community colleges offer an "Introduction to Business" course designed for the nonbusiness major.[1]

Although the objectives of general business-economic education at the community college level often overlap with those at the secondary school level, the community college program should be more intensive.[2]

Adult Education

The community college should provide opportunities for individuals of all ages and with varying educational backgrounds to obtain additional study in business whenever they need or want it. The traditional idea that education must be completed at youth is no longer accepted. Education throughout life because of technological change and upgrading of business occupations has given the community college a challenge to meet.[3]

Adult education at community colleges is much more than just occupational education. Seminars and lectures for local business people are offered by many as part of their service to the community in which they are located.[4] Non-credit workshops, clinics, seminars, and non-credit special courses are used to expand the opportunities of adults. These offerings are not usually tied to the academic calendar and many meet for a few hours, for several consecutive days, for a weekend, or on a weekly basis.[5]

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[1]Phillips and Fields, op. cit., p. 290.

[2]Goddard, op. cit., p. 42.

[3]Ibid., p. 56.

[4]Phillips and Fields, loc. cit.

[5]David Lincoln Chomitz, Business Education for Adults in the Junior College. Monograph C-5 (Cincinnati: South-Western Publishing Co., 1957), p. 31.

The Accounting Curriculum

The accounting curriculum of community colleges has served primarily as terminal vocational education or as preparation for transfer to collegiate schools of business.[1] Some institutions do offer elementary accounting as service courses for other curriculums. Examples of these course titles are as follows:

Accounting and Recordkeeping for Secretaries

Accounting for Engineers

Cost Accounting for Engineers

Farm Accounting

Hotel Accounting

Industrial Accounting.[2]

Accounting attracts a large number of transfer students. This fact can place a large responsibility on the community college.

> Because of the nature of the discipline, the problem of transferability into accounting at senior-level institutions from junior colleges is acute. Accounting is an area of sequential development, and each higher level course in the degree program depends upon the successful completion of the preceding course.

Because students must understand the material in a step-by-step sequence, ". . . commonality of course content. . ." is necessary whether it is taken at a two-year school and transferred or whether it is taken at a four-year school.[3]

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[1]Lorren H. Beavers, "Elementary Accounting Achievement of Junior College Transfer Students in Oklahoma," The Delta Pi Epsilon Journal, XVII (August, 1975), p. 38.

[2]Chomitz, op. cit., p. 32.

[3]Beavers, loc. cit.

Educators, practicing accountants, and professional accounting organizations have been striving to improve programs in accounting at the collegiate level. The following is what one of those groups believes:

> The American Accounting Association has stated the purposes of an accounting education to be those which prepare students for careers in accounting and in related fields, prepare students to deal effectively with the problems they will face as practicing members of their profession, and prepare them to be responsible citizens of the social and economic community in which they live.[1]

A study was recently completed on the performance in intermediate accounting of community college transfer students who had successfully completed elementary accounting at the community college. The transfer students were compared with the "native" students who had completed elementary accounting at the four-year college or university. Five state colleges and universities in Oklahoma participated in this study.

The intermediate accounting course was selected for this study because it is normally the first accounting course taken by the community college transfer students after they begin studying at the senior-level institution. A standardized test from the American Institute of Certified Public Accountants was used in this study. The results showed that the non-transfer or "native" students performed better in intermediate accounting than did the junior college students.

The results of this study point out a need for the community colleges to determine why these differences did exist. It must be attributed to factors other than ability and previous achievement of the students, because these factors were controlled in the analysis of covariance statistical procedure. Some suggested causes may be less

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[1] Ibid., pp. 38-39.

emphasis on academic standards at the community college, the community college accounting instruction may be of lesser quality, or "transfer shock" may have had a detrimental effect on the transfer students.[1]

Accounting Curriculums of Public Community Colleges in Kansas

The nineteen public community colleges in Kansas offer an associate degree in accounting after completion of 60 to 64 hours of specified courses. In many instances required course work depends on whether the student is in a terminal or a transfer program. The catalogs of these colleges list twenty different courses offered in accounting. A table of which courses are offered at each college may be found on page 9. Not all of these courses may actually be taught and many of them are offered on alternate semesters.[2]

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[1] Ibid., pp. 39, 41, 43-45.

[2] Allen County Community College, Bulletin of General Information, 1973-74, pp. 26, 35, 37; see also Barton County Community College, Catalog, 1975-76, pp. 81-82, 110; Butler County Community College, Catalog, 1976-78, pp. 34-35, 38; Cloud County Community College, General Catalogue, '75-'76, '76-'77, p. 29; Coffeyville Community Junior College, Bulletin, 1975-77, pp. 92-93, 95; Colby Community College, Catalog, 1976-78, pp. 88, 93-94; Cowley County Community College, 1975-76 Catalog, pp. 62-63, 68; Dodge City Community College, Bulletin No. XXXI, 1975-77, pp. 62-63; Fort Scott Community College, 1973-74 Bulletin, p. 34; Garden City Community College, Catalog, 1976-77, pp. 26, 31; Highland Community Junior College, Catalog, 1972-74, p. 131; Hutchinson Community Junior College, General Catalog, 1976-77, pp. 152-153, 230; Independence Community Junior College, Bulletin LI, 1975-76, 1976-77, p. 89; Johnson County Community College, Catalog; Course Descriptions, 1975, pp. 21-22; Kansas City Kansas Community College, 1975-76 General Catalog, pp. 68-69; Labette County Community College, 1975-1976 Catalog and Student Handbook, pp. 45, 48; Neosho County Community College, Bulletin Thirty-Nine, 1976-78, p. 73; Pratt Community College, General Catalog, 1975-77, p. 58; Seward County Community College, Catalog - Volume 4, 1974-76, p. 80.

Degrees

Degrees granted to students completing a two-year program sometimes depend on the objectives of the student. The degree or certificate choices available are given below.

Associate of Arts. This is the most popular degree granted. Sixteen of the institutions offer it; with twelve it is the only degree and with four others it is given to those students who are planning to transfer to four-year colleges.

Associate of Science. At Pratt Community College this degree is offered to those students who plan to transfer. None of the other colleges offered this degree to accounting graduates.

Associate of Applied Science. Five colleges grant this degree to students who complete a terminal program in accounting. Some of the program names for these are Accounting Management, Accounting Technician, and Bookkeeping-Clerical.

Certificate. Three of the colleges grant a certificate to students who successfully complete a one-year accounting clerk or bookkeeper-clerk program.[1]

Courses

The community colleges of Kansas offer a wide variety of courses for students who are majoring in accounting and plan to transfer to a four-year college, for those who want to obtain a terminal degree in accounting, for those of other majors who need only a general under-

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[1] Ibid.

ACCOUNTING COURSES OFFERED BY THE PUBLIC

COMMUNITY COLLEGES OF KANSAS

Courses	Allen Co.	Barton Co.	Butler Co.	Cloud Co.	Coffeyville	Colby	Cowley Co.	Dodge City	Fort Scott	Garden City	Highland	Hutchinson	Independence	Johnson Co.	Kansas City	Labette Co.	Neosho Co.	Pratt	Seward Co.	TOTALS
Accounting I	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	19
Accounting II	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	19
Accounting Clerk Internship I								X												1
Accounting Clerk Internship II								X												1
Accounting Internship														X	X					2
Bookkeeping and Accounting I		X	X	X	X		X	X							X					8
Bookkeeping and Accounting II			X				X	X												3
Bookkeeping for Data Processing																			X	1
Business Taxation					X															1
Cost Accounting			X		X	X				X	X		X	X	X	X	X		X	11
Data Processing Cost Accounting							X													1
Farm Records and Accounts						X														1
Financial Statement Analysis for Non-Accountants		X																		1
Income Tax Accounting			X								X		X	X	X					5
Intermediate Accounting I	X	X	X		X	X		X		X		X	X	X	X	X	X		X	13
Intermediate Accounting II		X	X		X	X		X						X						6
Managerial Accounting		X	X			X						X		X					X	6
Secretarial Accounting		X												X						2
Small Business Accounting												X		X		X				3

standing of accounting, for those people in the community who may want further knowledge of specific topics. Almost every course is offered for three hours of credit.

Accounting I. This introductory course is offered at all nineteen colleges. Two of the colleges offer a regular section and a more thorough section for students who have not taken high school bookkeeping. The objectives of this course are to cover fundamental accounting principles and procedures used in the complete financial accounting cycle for the single proprietorship type of business.[1]

Accounting II. This course provides a continuation of introductory accounting and is also offered at all nineteen colleges. Accounting I must be successfully completed to advance to this course. Two colleges specified that a grade of at least a "C" must be earned to advance. Accounting II continues the study of fundamental principles as applied to partnerships and corporations.[2]

Accounting Clerk Internship I. This course provides the students in the terminal Accounting Clerk program at Dodge City Community College with on-the-job training. The students work in a business in the community with their work supervised by a coordinator from the college.[3]

Accounting Clerk Internship II. This course provides more experience for those who have successfully completed the above course at Dodge City.

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[1] Ibid.

[2] Ibid.

[3] Dodge City, op. cit., p. 62.

[4] Ibid.

Accounting Internship. The two colleges who offer this on-the-job training course require that the student have previously completed six to nine hours of accounting. Kansas City places its students in local accounting firms under the supervision of a coordinator and requires a written report at the completion of the experience. Labette County requires that its students be concurrently enrolled in either Cost Accounting or Intermediate Accounting.[1]

Bookkeeping and Accounting I. This course may also be named Fundamental Accounting I, General Accounting, College Accounting, Business Accounting, or Accounting Principles I. It is offered by eight colleges and is more of a general education course for those students with other majors, for business students other than accounting majors, and for prospective accounting majors who want to gain some fundamental knowledge before enrolling in Accounting I. This course will usually transfer to a four-year college as an elective and not as part of the major course work for a business or accounting degree. Material covered in this course includes the basic accounting principles used in gathering, recording, and using financial data in a business. Most cover some of the same material as Accounting I but in less depth.[2]

Bookkeeping and Accounting II. This course, which may also be named Fundamental Accounting II or Accounting Principles II, is a

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[1]Kansas City, op. cit., p. 69; see also Labette County, op. cit., p. 48.

[2]Barton County, op. cit., p. 81; see also Butler County, op. cit., p. 38; Cloud County, loc. cit.; Coffeyville, op. cit., p. 95; Cowley County, op. cit., p. 62; Dodge City, op. cit., p. 62; Garden City, op. cit., p. 31; Labette County, loc. cit.

continuation of the previous course, but this level is offered at only three schools. The basic accounting principles covered in the previous course are further expanded and applied.[1]

Bookkeeping for Data Processing. This course, which is offered at only one college, explores bookkeeping as related to business data processing. The entire accounting cycles for a service business and a merchandising business are applied.[2]

Business Taxation. With Accounting I as a prerequisite, business operating licenses and the following taxes are studied: personal income, payroll, social security, personal property, sales, federal excise, and real property.[3]

Computer Augmented Accounting. This course for advanced accounting and data processing students utilizes teamwork in setting up a computerized accounting system for a typical business.[4]

Cost Accounting. Most four-year colleges require Cost Accounting for an accounting degree, and it is offered by eleven of the community colleges. Material covered includes allocation of production costs and the utilization of this data by management emphasizing job order, process, and standard cost systems.[5]

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[1]Butler County, loc. cit.; see also Cowley County, loc. cit.; Dodge City, loc. cit.

[2]Seward County, loc. cit.

[3]Coffeyville, op. cit., p. 95.

[4]Kansas City, loc. cit.

[5]Butler County, op. cit., p. 35; see also Coffeyville, op. cit., p. 93; Colby, op. cit., p. 94; Garden City, loc. cit.; Highland, loc. cit.; Independence, loc. cit.; Johnson County, op. cit., p. 22; Kansas City, loc. cit.; Labette County, loc. cit.; Neosho County, loc. cit.; Seward County, loc. cit.

Data Processing Cost Accounting. Data processing equipment is used as a tool in this course in which students study cost accounting within a manufacturing organization.[1]

Farm Records and Accounts. To assist farmers and ranchers, this course provides detailed study of records and accounts they need, how to use them in farm planning, use of data processing, and analysis of certain records.[2]

Financial Statement Analysis for Non-Accountants. This course has no prerequisites and is for the purpose of presenting in non-technical terms the basic accounting procedures used in the preparation of financial statements, the effects of alternative procedures on the same statements, and the analysis of statements for assistance in making financial decisions either in the managerial or investment sense.[3]

Income Tax Accounting. This course, which may require Accounting I and II as prerequisites, provides study of Federal Income Tax regulations as applied to the preparation of individual income tax returns.[4]

Intermediate Accounting I. Offered by thirteen of the colleges, this course is a standard requirement in the four-year college accounting degree program. Topics covered are the application of theory and practice

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[1] Cowley County, op. cit., p. 68.

[2] Colby, op. cit., p. 93.

[3] Barton County, op. cit., p. 82.

[4] Butler County, loc. cit.; see also Highland, loc. cit.; Independence, loc. cit.; Johnson County, op. cit., p. 21; Kansas City, op. cit., p. 68.

of accounting to the valuation accounts of the balance sheet, including analysis of cash, receivables, inventories, fixed assets, liabilities, and working capital. Colby, Dodge City, and Seward County relate these to revenue and expense aspects.[1]

Intermediate Accounting II. This course is offered at six of the colleges and presents a continuation of the topics in Intermediate Accounting I.[2]

Managerial Accounting. Accounting I and II are usually prerequisites for this course. Material presented includes the development and use of accounting information as an instrument of management control, analysis of financial statements, cost accounting applications, budgeting, and accounting reports to management.[3]

Secretarial Accounting. This course is designed to be the only accounting course taken by students in the secretarial program. Elementary accounting procedures are presented including theory and practice of double-entry bookkeeping, use of special journals, ledgers, control of cash, the voucher system, and payroll accounting.[4]

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[1]Allen County, op. cit., p. 37; see also Barton County, loc. cit.; Butler County, loc. cit.; Coffeyville, loc. cit.; Colby, op. cit., p. 94; Dodge City, op. cit., p. 63; Garden City, loc. cit.; Hutchinson, op. cit., p. 153; Independence, loc. cit.; Johnson County, op. cit., p. 22; Kansas City, op. cit., p. 69; Labette County, loc. cit.; Seward County, loc. cit.

[2]Barton County, loc. cit.; see also Butler County, loc. cit.; Coffeyville, loc. cit.; Colby, loc. cit.; Dodge City, loc. cit.; Kansas City, loc. cit.

[3]Barton County, loc. cit.; see also Butler County, loc. cit.; Colby, loc. cit.; Hutchinson, loc. cit.; Johnson County, loc. cit.; Seward County, loc. cit.

[4]Barton County, op. cit., p. 110; see also Kansas City, loc. cit.

Small Business Accounting. This course, also named Business Recordkeeping, emphasizes the basic accounting procedures needed to maintain daily records for a small firm. No prerequisites are listed.[1]

In trying to achieve their goal of educating all types of students for business, the community colleges of Kansas offer a great variety of courses in accounting. Some offer many more than others, but each college has to determine its course offerings by what is needed in its particular community. Ideally, this should be a continual evaluation with courses added or dropped as the need arises.

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[1] Hutchinson, loc. cit.; see also Johnson County, loc. cit.; Neosho County, loc. cit.

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